

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Garrett-Keyser-Butler Com (1820)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$895,957	\$933,185	\$952,946	\$812,628	-2.41%	-14.72%
Non - Certified Salaries	120	\$203,854	\$227,600	\$283,797	\$325,680	12.43%	14.76%
Group Health Insurance	222	\$196,103	\$190,453	\$203,640	\$231,964	4.29%	13.91%
Social Security Certified	212	\$65,366	\$67,666	\$69,721	\$59,615	-2.28%	-14.50%
Public Employees Retirement Fund	214	\$24,898	\$31,850	\$41,080	\$47,155	17.31%	14.79%
Teacher Retirement Fund, After 7-1-95	216	\$23,947	\$24,182	\$30,900	\$33,580	8.82%	8.67%
Social Security Noncertified	211	\$14,704	\$16,681	\$19,929	\$22,022	10.63%	10.51%
Teacher Retirement Fund, Prior to 7-1-95	215	\$20,167	\$21,086	\$19,759	\$14,862	-7.35%	-24.79%
Severance/Early Retirement Pay	213	\$15,255	\$14,359	\$8,306	\$12,496	-4.87%	50.44%
Operational Supplies	611	\$9,183	\$13,086	\$11,315	\$12,202	7.36%	7.84%
Other Professional and Technical Services	319	\$10,200	\$6,700	\$10,517	\$7,000	-8.98%	-33.44%
Group Life Insurance	221	\$5,188	\$5,348	\$5,770	\$5,637	2.10%	-2.30%
Travel	580	\$2,846	\$3,411	\$4,770	\$5,375	17.23%	12.68%
Workers Compensation Insurance	225	\$4,993	\$4,900	\$3,300	\$3,500	-8.50%	6.06%
Stipends	131	\$4,350	\$0	\$0	\$2,905	-9.60%	NA
Other Group Insurance Authorized by Statute	224	\$2,623	\$2,623	\$2,940	\$2,712	0.84%	-7.74%
Equipment	730	\$0	\$406	\$0	\$2,391	NA	NA
Repairs and Maintenance Services	430	\$76	\$225	\$0	\$387	50.20%	NA
Data Processing Services	316	\$1,231	\$258	\$0	\$0	-100.00%	NA
Terminal Leave	125	\$0	\$2,527	\$0	\$0	NA	NA
<b>Student Instructional Support Total</b>		<b>\$1,500,940</b>	<b>\$1,566,547</b>	<b>\$1,668,690</b>	<b>\$1,602,111</b>	<b>1.64%</b>	<b>-3.99%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$4,851,343	\$5,049,459	\$4,993,859	\$5,104,835	1.28%	2.22%
Non - Certified Salaries	120	\$1,453,284	\$1,320,768	\$1,362,935	\$1,391,255	-1.08%	2.08%
Group Health Insurance	222	\$753,956	\$668,454	\$640,942	\$766,647	0.42%	19.61%
Teacher Retirement Fund, After 7-1-95	216	\$383,680	\$392,707	\$385,951	\$412,197	1.81%	6.80%
Social Security Certified	212	\$357,474	\$356,838	\$360,565	\$371,071	0.94%	2.91%
Pupil Services	313	\$156,091	\$248,084	\$349,216	\$305,733	18.30%	-12.45%
Other Professional and Technical Services	319	\$267,368	\$248,231	\$239,264	\$279,600	1.12%	16.86%
Operational Supplies	611	\$252,477	\$302,721	\$374,077	\$239,150	-1.35%	-36.07%

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**Garrett-Keyser-Butler Com (1820)**

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Computer Hardware	741	\$313,366	\$361,530	\$363,608	\$208,304	-9.71%	-42.71%
Public Employees Retirement Fund	214	\$147,992	\$152,432	\$161,949	\$166,945	3.06%	3.09%
Content	747	\$35,803	\$87,543	\$135,947	\$161,023	45.63%	18.45%
Travel	580	\$62,114	\$61,237	\$83,475	\$141,441	22.84%	69.44%
Social Security Noncertified	211	\$104,524	\$98,174	\$105,135	\$105,733	0.29%	0.57%
Nonlicensed Employees	136	\$73,830	\$81,938	\$95,498	\$89,545	4.94%	-6.23%
Other Supplies and Materials	615, 660 - 689	\$34,122	\$41,344	\$65,716	\$64,029	17.04%	-2.57%
Severance/Early Retirement Pay	213	\$85,700	\$85,486	\$45,787	\$51,784	-11.83%	13.10%
Textbooks	630	\$34,472	\$66,478	\$16,264	\$48,156	8.72%	196.10%
Rentals	440	\$49,296	\$45,771	\$49,593	\$45,567	-1.95%	-8.12%
Teacher Retirement Fund, Prior to 7-1-95	215	\$46,193	\$43,610	\$45,456	\$40,766	-3.08%	-10.32%
Stipends	131	\$190,014	\$16,934	\$22,973	\$40,371	-32.11%	75.73%
Transfer Tuition - Other	569	\$21,271	\$33,047	\$36,513	\$38,680	16.12%	5.93%
Licensed Employees	135	\$78,176	\$28,015	\$30,795	\$34,988	-18.21%	13.62%
Group Life Insurance	221	\$32,007	\$31,603	\$31,300	\$32,314	0.24%	3.24%
Miscellaneous Objects	876 - 899	\$13,890	\$27,202	\$13,546	\$29,083	20.29%	114.70%
Workers Compensation Insurance	225	\$35,483	\$46,658	\$46,814	\$28,932	-4.97%	-38.20%
Construction Services	450	\$50,525	\$36,716	\$48,367	\$26,484	-14.91%	-45.24%
Other Group Insurance Authorized by Statute	224	\$19,902	\$20,178	\$21,281	\$20,810	1.12%	-2.21%
Light and Power - Other Than Heating and Cooling	625	\$22,841	\$23,297	\$22,663	\$20,280	-2.93%	-10.51%
Telephone	531	\$18,762	\$17,014	\$15,428	\$16,861	-2.64%	9.29%
Terminal Leave	125	\$10,641	\$6,291	\$6,689	\$16,322	11.29%	144.04%
Repairs and Maintenance Services	430	\$31,822	\$21,255	\$11,052	\$14,088	-18.43%	27.47%
Insurance	520	\$5,999	\$0	\$12,105	\$11,026	16.43%	-8.92%
Library Books	640	\$6,025	\$7,758	\$8,697	\$9,603	12.36%	10.42%
Food Purchases	614	\$6,626	\$5,008	\$7,778	\$8,033	4.93%	3.27%
Heating and Cooling for Buildings - Gas	622	\$7,860	\$8,744	\$9,104	\$6,083	-6.21%	-33.18%
Gasoline and Lubricants	613	\$17,145	\$3,897	\$4,828	\$5,571	-24.50%	15.39%
Instructional Programs Improvement Services	312	\$18,913	\$5,341	\$3,989	\$5,311	-27.20%	33.16%
Connectivity	744	\$0	\$0	\$0	\$5,094	NA	NA
Equipment	730	\$4,023	\$0	\$0	\$5,034	5.77%	NA
Unemployment Insurance	230	\$10,589	\$1	\$5,509	\$3,963	-21.79%	-28.07%
Advertising	540	\$3,948	\$4,129	\$3,160	\$798	-32.94%	-74.74%
Wireless Equipment	743	\$19,642	\$879	\$551	\$654	-57.28%	18.71%

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### Garrett-Keyser-Butler Com (1820)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Periodicals	650	\$992	\$1,100	\$1,100	\$145	-38.18%	-86.83%
Instruction Services	311	\$20	\$0	\$0	\$0	-100.00%	NA
Professional Development	748	\$1,074	\$115	\$0	\$0	-100.00%	NA
Printing and Binding	550	\$0	\$1,479	\$0	\$0	NA	NA
<b>Student Academic Achievement Total</b>		<b>\$10,091,273</b>	<b>\$10,059,463</b>	<b>\$10,239,478</b>	<b>\$10,374,311</b>	<b>0.69%</b>	<b>1.32%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,375,561	\$1,448,185	\$1,441,099	\$1,480,052	1.85%	2.70%
Food Purchases	614	\$511,081	\$396,263	\$411,070	\$435,830	-3.90%	6.02%
Light and Power - Other Than Heating and Cooling	625	\$259,429	\$262,781	\$319,990	\$327,558	6.00%	2.37%
Other Supplies and Materials	615, 660 - 689	\$168,833	\$205,813	\$165,503	\$225,836	7.54%	36.45%
Public Employees Retirement Fund	214	\$142,082	\$164,205	\$178,197	\$210,019	10.26%	17.86%
Group Health Insurance	222	\$175,415	\$173,708	\$154,449	\$207,202	4.25%	34.16%
Vehicles	731	\$255,195	\$82,519	\$73,679	\$181,589	-8.16%	146.46%
Certified Salaries	110	\$139,830	\$141,319	\$129,393	\$179,549	6.45%	38.76%
Operational Supplies	611	\$137,488	\$115,737	\$145,793	\$158,036	3.54%	8.40%
Insurance	520	\$133,651	\$146,723	\$141,102	\$130,675	-0.56%	-7.39%
Repairs and Maintenance Services	430	\$121,246	\$99,943	\$136,157	\$126,726	1.11%	-6.93%
Social Security Noncertified	211	\$100,940	\$105,662	\$108,039	\$111,293	2.47%	3.01%
Other Professional and Technical Services	319	\$56,610	\$45,417	\$47,036	\$101,318	15.66%	115.40%
Heating and Cooling for Buildings - Gas	622	\$87,665	\$106,662	\$106,505	\$63,799	-7.64%	-40.10%
Telephone	531	\$58,636	\$89,484	\$88,594	\$58,540	-0.04%	-33.92%
Water and Sewage	411	\$45,958	\$54,865	\$58,008	\$58,187	6.08%	0.31%
Gasoline and Lubricants	613	\$115,029	\$115,075	\$86,095	\$55,960	-16.48%	-35.00%
Workers Compensation Insurance	225	\$51,302	\$52,163	\$51,729	\$41,855	-4.96%	-19.09%
Content	747	\$12,400	\$8,499	\$32,967	\$35,747	30.30%	8.43%
Equipment	730	\$15,312	\$7,833	\$7,644	\$26,258	14.44%	243.53%
Terminal Leave	125	\$4,441	\$0	\$15,992	\$24,536	53.31%	53.43%
Board Member Compensation	115	\$15,670	\$17,155	\$14,770	\$14,050	-2.69%	-4.87%
Social Security Certified	212	\$10,368	\$10,631	\$10,063	\$13,548	6.92%	34.63%
Travel	580	\$8,456	\$8,740	\$21,351	\$13,385	12.17%	-37.31%
Tires and Repairs	612	\$9,793	\$6,693	\$8,325	\$11,215	3.45%	34.72%
Teacher Retirement Fund, After 7-1-95	216	\$14,683	\$14,963	\$13,988	\$10,609	-7.80%	-24.15%

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Equipment Purchase over the LEA's Cap. Threshold	735	\$18,930	\$18,940	\$0	\$10,000	-14.75%	NA
Student Trans. Purch. From Another IN School Corp. Within State	511	\$6,336	\$6,215	\$1,473	\$9,026	9.25%	512.94%
Stipends	131	\$0	\$650	\$8,800	\$8,092	NA	-8.05%
Removal of Refuse and Garbage	412	\$8,824	\$6,727	\$6,861	\$6,202	-8.44%	-9.61%
Group Life Insurance	221	\$5,769	\$5,913	\$5,711	\$5,744	-0.11%	0.57%
Unemployment Insurance	230	\$7,603	\$2,285	\$4,994	\$5,356	-8.39%	7.24%
Advertising	540	\$2,512	\$6,657	\$4,332	\$4,286	14.29%	-1.05%
Severance/Early Retirement Pay	213	\$5,233	\$4,422	\$4,222	\$4,132	-5.74%	-2.13%
Other Purchased Property Services	490 - 499	\$168	\$166	\$312	\$3,027	105.98%	870.12%
Miscellaneous Objects	876 - 899	\$1,840	\$594	\$1,296	\$2,860	11.66%	120.62%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$0	\$2,372	NA	NA
Official Bond Premiums	525	\$860	\$850	\$573	\$846	-0.41%	47.64%
Other Group Insurance Authorized by Statute	224	\$508	\$440	\$390	\$246	-16.57%	-36.84%
Construction Services	450	\$7,175	\$0	\$0	\$0	-100.00%	NA

<b>Overhead and Operational Total</b>	<b>\$4,092,832</b>	<b>\$3,934,896</b>	<b>\$4,006,501</b>	<b>\$4,365,560</b>	<b>1.63%</b>	<b>8.96%</b>
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**Non Operational**

Redemption of Principal	831	\$2,348,934	\$2,201,211	\$2,324,084	\$2,354,027	0.05%	1.29%
Buildings	720	\$349,831	\$346,864	\$317,246	\$383,727	2.34%	20.96%
Construction Services	450	\$176,475	\$320,726	\$226,503	\$226,238	6.41%	-0.12%
Equipment	730	\$400,248	\$259,780	\$225,759	\$173,351	-18.88%	-23.21%
Certified Salaries	110	\$110,181	\$117,193	\$118,187	\$114,457	0.96%	-3.16%
Non - Certified Salaries	120	\$42,039	\$36,470	\$45,811	\$48,907	3.86%	6.76%
Other Professional and Technical Services	319	\$25,215	\$16,671	\$3,987	\$29,044	3.60%	628.47%
Vehicles	731	\$21,001	\$0	\$18,850	\$18,050	-3.71%	-4.24%
Rentals	440	\$19,643	\$28,728	\$16,373	\$16,169	-4.75%	-1.24%
Teacher Retirement Fund, After 7-1-95	216	\$9,392	\$10,514	\$10,194	\$10,603	3.08%	4.02%
Operational Supplies	611	\$49,464	\$8,724	\$10,285	\$9,193	-34.34%	-10.62%
Social Security Certified	212	\$8,429	\$8,965	\$9,046	\$8,776	1.01%	-2.98%
Awards	875	\$3,500	\$8,682	\$4,060	\$4,218	4.78%	3.90%
Social Security Noncertified	211	\$3,216	\$2,788	\$3,505	\$3,741	3.86%	6.76%
Travel	580	\$2,274	\$2,145	\$1,451	\$3,707	12.99%	155.51%

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Miscellaneous Objects	876 - 899	\$1,500	\$500	\$250	\$2,500	13.62%	900.00%
Public Employees Retirement Fund	214	\$1,938	\$1,241	\$2,636	\$2,218	3.43%	-15.85%
Teacher Retirement Fund, Prior to 7-1-95	215	\$508	\$502	\$563	\$392	-6.27%	-30.38%
Stipends	131	\$0	\$0	\$60	\$270	NA	350.00%
Computer Hardware	741	\$10,022	\$0	\$0	\$0	-100.00%	NA
Land and Easements	710	\$29,754	\$34,704	\$0	\$0	-100.00%	NA
Textbooks	630	\$61,351	\$0	\$0	\$0	-100.00%	NA
Interest	832	\$4,350	\$0	\$0	\$0	-100.00%	NA
Equipment Purchase over the LEA's Cap. Threshold	735	\$31,800	\$0	\$0	\$0	-100.00%	NA
Other Technology Hardware	746	\$0	\$15,072	\$0	\$0	NA	NA
Content	747	\$0	\$3,728	\$0	\$0	NA	NA
<b>Non Operational Total</b>		<b>\$3,711,065</b>	<b>\$3,425,207</b>	<b>\$3,338,847</b>	<b>\$3,409,589</b>	<b>-2.10%</b>	<b>2.12%</b>
<b>Grand Total</b>		<b>\$19,396,110</b>	<b>\$18,986,113</b>	<b>\$19,253,515</b>	<b>\$19,751,571</b>	<b>0.46%</b>	<b>2.59%</b>